

1940-41

GENERAL AND REVENUE SECRETARIAT

(Mb.)

NOTES.

File No. 323-40

FILE HEADING

Levy of water tax on Government buildings
at Chikmagalur

From

The Dy. Commr., Kaderpet.

No. 383

Dated

4. 4. 44

Received

8

4

1944

Diary No 6618

Enclos

1

Spare Copies -

Serial No. 1

BRIEF ABSTRACT OF LETTER.

Police instructions as to whether in the
Case of Govt. buildings used for residential purposes
in the Chikmagalur town which are provided with
water connection the water tax should be paid and
if so, from whom it has to be recovered, whether from
the occupants or from NOTES AND ORDERS the Govt. as owner

ul Mb-1904

B

Under para 21 of the Rules sanctioned
for the regulation of the house service
connections in the Chikmagalur town
"Every household possessing a house-
connection shall pay a tax of 8 annas per

NOTE—First sheet

Serial
No.

Memorandum: No provision is made in these rules for metering the house connections, and so there is no limit for the consumption of water from them. The so called tax is not a general rate but only a fee for the service actually rendered. The rule recognized in the Cities of Mysore and Bangalore with reference to private service taps is that "in the case of Govt. buildings used for residential purposes, the occupants themselves should pay the fees for water consumed in excess of the free allowance fixed in the House Service Connection Rules". By analogy, it seems proper that the occupants themselves should ^{pay} the so called water tax at Chikmagalur also. In the case of buildings used exclusively for official purposes, however, such as Jambhvi's quarters, Resident Surgeon's Quarters, Public Offices etc. Govt. may pay the tax as owner if the Municipality should not be deprived of its revenue by the creation of an exemption. Submitted for orders

Mc (50) 117
21/4/40

Serial
No.

2 With regard to the water tax, no exemption is provided in the proviso to sec 59 of the Municipal Regulation. The buildings referred to in the President's letter are therefore liable to pay the water tax imposed.

3 As to who should pay the water tax, it seems that Govt should pay it and not the occupants. The rent recovered from the occupants should be deemed to have been fixed in consideration of all the conveniences provided, of which the supply of ^{house} ~~house~~ connection is one and just as the building tax, the water tax also should be paid by Govt.

Secy) 25-6-11 Mlll

4 I agree in the view ^{taken} ~~set forth~~ in the above note.

5 Since the P.W Dept ~~responsible~~ ~~rent in the case of~~ the is in charge of the buildings, please consult

26

File No. 323 of 1960

6415

4

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No.

P.W. Seeth is for favour of their
~~was~~ opinion as to whether ~~for~~ the
tax may not be paid by Govt.

CSB
1/5/61

No 127
1/5/61

6 Forwarded to see P W Seeth
for favour of opinion

It may be done
For Secy

1 5 11

7 The water tax is almost invariably
paid by the tenants. Otherwise, if at
some future time the Municipality
metered the connections, Government
will be liable to pay the cost of the
water consumed. The charges will
depend on the number of occupants
and their proclivities for washing
the water. The occupants will have no
responsibility -

2 The proper thing seems to be
to ask the Municipality to collect the
tax in advance in the case of Govern-
ment buildings so that no respon-
sibility may rest on Government

no no 92
Sf. 3 5 11

W
11/10/60

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as householder in this matter
3 The tax in the case of public
offices should be borne by the
Government and where the water
supply is shared by a Government
institution and a public official
the latter (unless his pay is less
than Rs 30 or he is specially ex-
empted) should pay a reasonable
share of the tax adjudged roughly
according to the quantity of water
used

4. If, as seems to be the case
in Chikmagalur, water rate is
charged on the building whether
or not it is occupied, Government
should pay for the period the
building is not occupied

R. V. G. N. S. S.
Chief Engineer of Mysore.
13.5.11

Serial
No.

File submitted with the Chief
Engineer's W.O. opinion for orders
17/5/41. It is observed by the Chief
Engineer in the first para-
of his note above that "the water
tax is almost invariably paid by
the tenants. Otherwise, if at some
future time, the municipality me-
tered the connections, Government
will be liable to pay the cost of the
water consumed." The latter need
not necessarily be the case. In
Bangalore and Mysore where the
meter system is in force, the
occupants are liable to pay the
charge for the water consumed
in excess of the free allowance,
the general water tax being paid
by Govt in the case of free Govt
quarters

18 Cr 195 11

2000

I agree

Please put up draft for approval

KH 1/1

Draft submitted.

18 Cr 30 5-11

2000 235-

27/5/41

12 approved

KH 1/1

31/5/41 KH 1/1 P 20

Serial
No.

13 Issue and submit for
the Dewan's information

31.5.11

1000

2 14 G.O. No 9982-6 dated 2nd June
1944 Observes that the buildings
in question are liable to the pre-
scribed rates the referred to and
that as rent is recovered from the
occupants of those buildings that
the should be paid by Govt. as
owned in the same way as the build-
ing tax.

15 Draft issued and file submitted to Dewan
for information

for info

12028

11.6.11

See 11/11/11

16 Is there a general water tax in the
Chitmagpur Town such as there is in
Banyat? I suppose not. In
that case the word "tax" in Rule 14 of
the Chitmagpur Rules is more akin to
the water charges in Bangalore
City & seems to be liable to be paid by the
occupant of the house - This word is
a mistake or misnomer for "fee"
for "fee"

file

6413

8

del file No 323 of 1960

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12. File submitted There is no general water-rate in the Chikmagalur town the so-called 'tax' is a fee such as the one that was being levied in the Mysore City for house service connection prior to the introduction of the general water-rate

At 50 Rs 19 18 a tax however in - 87/94 includes a fee as deferred in section 3(13) of the Municipal Regulation.

Secy) 10 7 11 Mll

9 Sub to Dewan for perusal.

13059
17 8 11

103
157 & 74

Under what section of this Regulation is the fee leviable under the Regulation (a qualification mentioned in the Regulation) -
Case under is it the only person in the personification of the Municipality

2207/12
Br IV

Submitted in person
Ordered to be filed
20 5-12 2010

59
71

Contin sheet

W
of m

1980-11

From

The President of Municipality,
Kadur District, Chikmagalur

To

The Offg Secy to Govt of Mysore,
Genl & Rev Depts, Bangalore

Dated 4th

Despatched 6th } April 1911

Received

General No 383

No

Enclosure No

Soliciting instructions in
the matter of levying water-
tax on such of the Government
buildings as have been pro-
vided with private service
taps in the Chikmagalur
Municipality

323-

6415
Office of the President of Municipalities,
Kachur District, Chikmagalur,

From
Dated the 4th April 1911
MC 323-10

H. R. Srinivasan Esq., M.A.,
President of Municipalities, Kachur District

To

C. S. Balasundaram Iyer Esq., B.A.,
Offg. Secretary to the Government of Mysore,
General and Revenue Departments, Bangalore.

Sir,

In writing reference to Government
order no (3082) 126-2/ml dated 7/10th October
1904 (copy herewith submitted for ready refer-
ence) regarding the recovery of water-tax
on buildings provided with private service
taps in the Chikmagalur Municipality, I
have the honor to state that the Vice-
President of Chikmagalur Municipality has
sought for instructions in the matter of the
levy of water tax on the marginally noted

- 1 Deputy Commissioner's Bungalow
- 2 Civil Surgeon's quarters
- 3 Sergeant Instructor's quarters
- 4 Head master's Bungalow
- 5 Overseer's Lodge
- 6 Forest officer's quarters
- 7 Students Home.

Government —
buildings situated
within municipal
limits which are
provided with house

connections in the town.

2/

2 With respect to the first six buildings, having regard to the fact that rent is charged for and recovered on these buildings from the persons occupying them and that clause (a) of section 59 of the Municipal Regulation of 1906 does not make any exemption in respect of these buildings from payment of water-tax, I am of opinion that the Municipality is justified in claiming payment of the tax on these buildings In the case of the Students' Home for the occupation of which fees are charged and recovered from the students, I think, for similar reasons it should be considered to be liable to the payment of the tax

3 It has to be decided whether the tax should be paid by the persons who occupy the buildings or by the Government to whom the buildings belong

Considering that Government recovers
rent on these buildings, I am inclined
to think that the water-tax should be
borne by Government and not by the
occupants of the buildings

4 As the above questions do not
appear to be free from doubt I solicit
the definite instructions of Government
in the matter

I have the honor to be,

Sir,

Your most obedient Servant,

President of Municipalities,

Kadur District

At

G.R.S. 28]

File No 323-10

Serial No. 2

Diary No of letter replied to 64/5

Proceedings of the Government of His Highness
the Maharaja of Mysore.

GENERAL AND REVENUE
SECRETARIAT
(M.B.)

READ—

D. the 27 5. 1911

Date of issue— 2.6.11

Signed by Mr K. M. B.

Dy. Commissioners Bangalore
Civil Surgeon's Quarters
Sergeant Instructor's Quarters
Head Master's Quarters
Overseers Lodge
Forest Officer's Quarters
Student's Home

Letter No 383 dated the
6th April 1911 from the Dy.
Commissioners, Kadur Dist. re-
citing instructions as to whether
in the case of Govt buildings
the marginal notes

ORDER—No

used for residential purposes in
the Chikmagalur town which are
provided with water connections,
the water tax leviable under
rule 51 of the Rules published with
over Govt

SUBJECT.

Govt Order No 3089-126-2 D
7th October 1902 should be
paid, and if so, whether it
should be paid by the occupants
or by the Govt as one?

Order No 9982-4 ml 323-10-

92 6 11

~~Greenland agree~~
~~with the Govt that~~ the
land is recovered from
the occupants of ~~the~~ ^{those}
buildings ~~referred to~~, the water
tax should be paid by Govt
as one ^{in the same way} as the building
tax.

The buildings in
~~referred to~~ are liable
to ~~pay~~ the prescribed
water tax referred
to above and

Wm
Forbes
mg

To,
The Dy. Commr, Madras
Chief Engineer
Campbell

KK
31/5/11

Comm
11/6/11
11/6/11

